

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

| | | |
|---------------------|---|---|
| In re: | : | Chapter 7 |
| TEAM RUBICON, LTD., | : | Case No. 21-10522 (JTD) |
| Debtor. | : | Hearing Date: To be heard with TFR |
| | : | Obj. Deadline: TBD |

**FIRST AND FINAL APPLICATION OF GIULIANO MILLER AND COMPANY LLC
FOR ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES
AS ACCOUNTANTS AND FINANCIAL ADVISORS TO THE TRUSTEE FOR THE
PERIOD MARCH 5, 2021 THROUGH MARCH 21, 2023**

| | |
|---|---|
| Name of Applicant: | <u>Giuliano Miller & Company, LLC</u> |
| Authorized to Provide Professional Services to: | <u>Alfred T. Giuliano, Chapter 7 Trustee</u> |
| Date Appointed: | April 13, 2021 (<u>nunc pro tunc to March 5, 2021</u>) |
| Period for which First & Final Compensation and reimbursement is sought: | <u>March 5, 2021 through March 21, 2023</u> |
| Amount of compensation sought as actual, reasonable and necessary: | <u>\$ 12,333.50</u> |
| Amount of expense reimbursement sought as actual, reasonable and necessary: | <u>\$ 56.30</u> |
| This is a: <u>interim</u> <u><input checked="" type="checkbox"/></u> <u>final application</u> | |

Fee application preparation totaled \$655.00 or 5% of the total fees (capped amount).

Prior Fee Applications: None.

ATTACHMENT B – LOCAL FORM 102/RULE 2016-2
COMPENSATION BY PROJECT CATEGORY FOR THE PERIOD
MARCH 5, 2021 THROUGH MARCH 21, 2023

| PROJECT CATEGORY | TOTAL HOURS | GROSS FEES (\$) | ADJUST. (\$) | NET FEES (\$) |
|---|-------------|--------------------|---------------|--------------------|
| 1. Case Background & Administration – Review of petition, docket, and other case background information. | 1.7 | \$922.50 | | \$922.50 |
| 2. Bank Account & Insurance Analysis – Reconcile bank accounts and review activity including insurance premium refunds. | .7 | 340.00 | | 340.00 |
| 3. Employee Related Issues & W-2's – Prepare W-2s and review employee related notices. | 2.5 | 1,125.00 | | 1,125.00 |
| 4. Fee Applications – Prepare firm's fee applications. | 1.1 | 655.00 | | 655.00 |
| 5. Litigation Support – Provide assistance on litigation matters, excluding avoidance matters. | 4.1 | 2,000.00 | | 2,000.00 |
| 6. Preferences and Fraudulent Transfers Analysis – Prepare analyses for preferences and fraudulent transfers, including insolvency analyses. | .7 | 206.50 | | 206.50 |
| 7. Accounting – Perform general accounting and financial analysis of Debtors' assets and liabilities. | 1.3 | 580.00 | | 580.00 |
| 8. Tax Preparation and Services – Review and respond to various tax notices (including income, payroll, sales and use), prepare and file returns, provide tax advisory services. | 12.5 | 6,504.50 | | 6,504.50 |
| Total: | 24.6 | \$12,333.50 | \$0.00 | \$12,333.50 |

ATTACHMENT B – LOCAL FORM 102/RULE 2016-2
COMPENSATION BY PROFESSIONAL
MARCH 5, 2021 THROUGH MARCH 21, 2023

| Name of Professional | Position of Applicant/ Certifications | BS/BA Degree | Total Hours Billed | Hourly Rate (\$) | Gross Amount (\$) | Adjustment (\$) | Net Amount (\$) |
|----------------------|--|--------------|--------------------|-------------------|--------------------------------|----------------------|--------------------------------|
| Alfred T. Giuliano | Member CPA, CIRA, CFE, CDBV | 1978 | .5 | 775 | 387.50 | 0.00 | 387.50 |
| Donna M. Miller | Manager CPA, CIRA, MBA, CDBV | 1980 | 1.5 .3 2.1 | 545 575 600 | 817.50 172.50 1,260.00 | 0.00 0.00 0.00 | 817.50 172.50 1,260.00 |
| Robert L. Edwards | Manager CIRA | 1980 | .2 | 575 | 115.00 | 0.00 | 115.00 |
| Michael G. Infanti | Senior Staff CPA, CIRA, CFE, CDBV | 2003 | 7.1 3.0 | 500 550 | 3,550.00 1,650.00 0.00 | 0.00 0.00 0.00 | 3,550.00 1,650.00 |
| Dana M. Roach | Senior Staff | 2000 | 4.3 1.6 2.4 | 450 475 500 | 1,935.00 760.00 1,200.00 | 0.00 0.00 0.00 | 1,935.00 760.00 1,200.00 |
| Bradley T. Giuliano | Staff MBA, CIRA | 2011 | .2 | 400 | 80.00 | 0.00 | 80.00 |
| Marc S. Giuliano | It Staff | 1984 | .7 | 295 | 206.50 | 0.00 | 206.50 |
| Theresa A. Campbell | Paraprofessional | n/a | .5 | 285 | 142.50 | 0.00 | 142.50 |
| Donna M. DiLeo | Paraprofessional | n/a | .2 | 285 | 57.00 | 0.00 | 57.00 |
| Totals: | | | 24.6 | | \$12,333.50 | \$0.00 | \$12,333.50 |

ATTACHMENT B – LOCAL FORM 102/RULE 2016-2
EXPENSE SUMMARY FOR THE PERIOD
MARCH 5, 2021 THROUGH MARCH 21, 2023

| EXPENSE CATEGORY: | SERVICES PROVIDER: | TOTAL EXPENSES: |
|--|---------------------------|------------------------|
| Postage | Certified Mail | 10.00 |
| In-House Reproduction (\$.10 per page) | 463 copies @ .10 each | 46.30 |
| Total: | | \$56.30 |

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PERIOD MARCH 5, 2021 THROUGH MARCH 21, 2023**

Pursuant to Sections 330 and 331 of Title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Del. Bankr. LR 2016–2, Giuliano Miller and Company, LLC (“GMCO”), files this Application for an Order Granting First and Final Compensation and Reimbursement of Expenses (the “Application”) for services rendered as accountants and financial advisors for Alfred T. Giuliano, Chapter 7 Trustee (the “Trustee”), for the period March 5, 2021 through March 21, 2023 (“Application Period”) and, in support thereof, states:

Jurisdiction

1. This Court has jurisdiction to hear this matter pursuant to 28 U.S.C. §§157 and 1334. The statutory basis for the relief sought herein are 11 U.S.C. §§328, 330 and 331, Bankruptcy Rule 2016.

Background

2. On March 5, 2021 (the “Petition Date”), the Debtor filed a voluntary petition for relief under chapter 7 of the Bankruptcy Code, in the United States Bankruptcy Court for the District of Delaware (the “Court”).

3. On the Petition Date, the Trustee was appointed as the chapter 7 trustee of the Debtor’s estate pursuant to section 701(a) of the Bankruptcy Code.

4. On March 26, 2021, the Application to Employ and Retain Giuliano Miller and Company, LLC as Accountants and Financial Advisors to the Chapter 7 Trustee, *Nunc Pro Tunc* to March 5, 2021, was filed [Docket No. 21].

5. On April 13, 2021, the Court approved the retention and employment of GMCO, *nunc pro tunc* to March 5, 2021 [Docket No. 26, “The Retention Order”]. The Retention Order authorizes GMCO to be compensated on an hourly basis and to be reimbursed for actual and necessary out-of-pocket expenses it incurred.

6. At all relevant times, GMCO has been a disinterested person as that term is defined in Section 101(14) of the Bankruptcy Code and has not represented nor held any interest adverse to the estate.

7. Except as noted above, no payments have heretofore been made or promised to GMCO for services rendered or to be rendered in any capacity whatsoever in connection with this case. There is no agreement or understanding between GMCO and any other person other than among the members of GMCO for the sharing of compensation to be received for services rendered in this case.

8. The employees of GMCO who have rendered professional services in this case during the Application Period are included in Attachment B of this Application, which form is

included directly behind the cover sheet of this application. In conformance with the employment application, the terms of GMCO's employment are as follows: GMCO charges accounting fees on an hourly basis at its normal and customary hourly rates, which are set in accordance with each accountant's position, seniority and expertise. For each professional, years of professional experience, hourly rate and total hours of service rendered are detailed in Attachment B of this Application.

9. During the period covered by this application, GMCO provided tax services to the Trustee in connection with the estate of the Debtor. The services performed by GMCO on behalf of the Trustee include, without limitation, the following:

- a. Reviewed for insurance refunds/prepayments.
- b. Prepared the as U.S. Return of Organization Exempt from Income Tax for the tax period Year Ended December 31, 2021 (final), and the related 505(b) letter. The return was reviewed by a supervisor.
- c. Followed up on the filing of W-2s and final payroll tax returns.
- d. Replied to employee inquiries re: COBRA payments and other matters.
- e. Assisted with the transfer of a domain names pursuant to a settlement agreement.
- f. Cancelled QuickBooks subscription and assisted with other miscellaneous accounting matters.
- g. Reviewed for potential preferential transfers. Based on the lack of records and limited transfers listed in the bankruptcy filing documents, no preference matters were pursued by the Trustee.

10. The nature of the work performed by these persons is fully detailed in the billing entries kept by each accountant and paraprofessional. The detailed billing entries are attached hereto and made a part hereof as **Exhibit “A”**. In accordance with Local Rule 2016-2, a summary

and breakdown by project category of the services performed is set forth in Attachment B located directly behind the coversheet of this application. The fees for travel time, if any, have been reduced by one-half in accordance with Local Rule 2016-2, and this adjustment, is reflected in the net fees on Attachment B (no travel time incurred).

11. GMCO charged its normal hourly rates for work of this type. The reasonable value of the services rendered by the GMCO to the Trustee is \$12,333.50 (as reflected on the invoice, **Exhibit “A”**). In accordance with Local Rule 2016-2, a summary of actual and necessary expenses incurred by GMCO for the Application Period is also set forth in Attachment B. GMCO adjusted the copying costs to comport with the Court’s allowance of \$.10 per page.

12. In accordance with Local Rule 2016-2, GMCO certifies that this Application complies with the Local Rules. See Affidavit of Donna M. Miller attached hereto as **Exhibit “B”**.

Relief Requested

13. GMCO seeks first and final allowance and payment of \$12,333.50 in fees and reimbursement of \$56.30 in actual expenses for the period March 5, 2021 through March 21, 2023.

14. Pursuant to Section 330 of the Bankruptcy Code, it is respectfully submitted that the amount requested by GMCO for its accounting fees and costs is fair and reasonable given (a) the complexity of the case; (b) the time expended; (c) the nature and extent of the services rendered; (d) the value of such services; and (e) the costs of comparable services other than in a case under this title. See 11 U.S.C. § 330. Furthermore, the request for reimbursement of expenses is for disbursements made by GMCO.

15. GMCO hereby certifies that this Fee Application complies with Del. Bankr. LR 2016-2.

WHEREFORE, GMCO respectfully requests that the Court enter the Order submitted herewith granting GMCO, for the period March 5, 2021 through March 21, 2023, a first and final allowance of \$12,333.50 as compensation for actual and necessary accounting services rendered, and \$56.30 for reimbursement of actual expenses incurred, for a total of \$12,389.80 and grant such other and further relief as this Court may deem just and proper.

Giuliano Miller and Company, LLC

Dated: April 28, 2023

By: */s/ Donna Miller*
Donna M. Miller, Manager
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